



# STARK COUNTY GOVERNMENT

<http://www.co.stark.oh.us>



## Popular Annual Financial Report

for the year  
ended  
December 31,  
2003

# Table of Contents

Introduction .....	1
GFOA PAFR Award .....	2
County Property Tax Rates .....	3
County Organizational Chart .....	4
Geographic Information System (GIS) .....	5
Developments & Trends .....	6 & 7
Striving for Continuous Improvement .....	8 & 9
Financial Activity Statement .....	10 & 11
Resources Taken In .....	11
Services Provided .....	11
Financial Position Statement .....	12
Receivables .....	13
Summary of Debt Instruments & Analysis .....	13
List of Elected Officials .....	Back Cover

---

*The picture on the front is of the barn located in Stark County which commemorates the bicentennial of the State of Ohio. This was a five year project in which Ohio native Scott Hagan hand painted a twenty feet by twenty feet logo on a barn in each of the eighty-eight counties. This 124-year old barn is owned by Merle and Linda Tomlinson. The family has farmed the 145-acre property since 1943. The Tomlinson's bicentennial barn was completed October 10, 1998, and is featured in the bicentennial video, A Time to Celebrate. The barn is located at 14975 Lisbon St. NE; State Route 172, between Paris and New Franklin.*

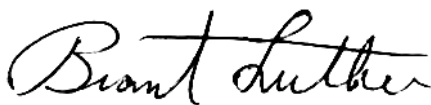
---

## Acknowledgments

I would like to thank the Citizens of Stark County for allowing us to prepare this report and for their support of the project. I would also like to thank the departments within my office, as well as the rest of the County offices, The Print Shop of Canton, Inc., and those various people who contributed photographs and technical assistance to the cover, all of whom contributed to the successful completion of this report.

The Popular Annual Financial Report is a project for which we encourage and ask for your continued support. Any individual with questions, comments or suggestions regarding this report is encouraged to contact my office at (330) 451-7357.

Thank you,



Brant Luther  
Stark County Auditor

# Citizens of Stark County

June 2004



**Brant Luther**  
*Stark County Auditor*

I am pleased to present the Stark County Popular Annual Financial Report (PAFR) for the year ended December 31, 2003. The report provides a brief analysis of where county revenues come from and where those dollars are spent, as well as overview of trends in the local economy. Above all, it is designed to present a financial report that is easy to understand.

The PAFR, which has been generated internally by the Stark County Auditor's Office, summarizes the financial activities of the primary government of Stark County (County) and was drawn from the financial information appearing in the 2003 Comprehensive Annual Financial Report (CAFR) utilizing the new reporting model established in GASB Statements No. 33 and 34. The CAFR was prepared in conformance with Generally Accepted Accounting Principles (GAAP) and was audited by the Auditor of State of Ohio, receiving an unqualified opinion. The PAFR, however, is unaudited and is presented on a non-GAAP basis. The major differences between GAAP and non-GAAP reporting deals with not including component units and in the presentation of segregated funds, as well as full disclosure of all materials financial and nonfinancial events in notes to the financial statements. The statements presented within this report contain all funds used by the County to account for the financial activities of the primary government. Individuals who desire to review GAAP basis, full disclosure financial statements should refer to the County's CAFR, which is available from the County Auditor's office or visit the County website at <http://www.co.stark.oh.us>.

The Government Finance Officers Association of the United States and Canada (GFOA) has given an Award for Outstanding Achievement in Popular Annual Financial Reporting to Stark County, Ohio for its Popular Annual Financial Report for the year ended December 31, 2002. The Award for Outstanding Achievement in Popular Annual Financial Reporting is a prestigious national award recognizing conformance with the highest standards for preparation of state and local popular reports.

In order to receive an Award for Outstanding Achievement in Popular Annual Financial Reporting, a government unit must publish a Popular Annual Financial Report whose contents conform to program standards of creativity, presentation, understandability and reader appeal.

An Award for Outstanding Achievement in Popular Annual Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Popular Annual Financial Reporting requirements, and we are submitting it to GFOA.

The Popular Annual Financial Report of Stark County is presented as a means of increasing public confidence in the County's government and elected officials through easier, more user friendly financial reporting. As you review our Popular Annual Financial Report, I invite you to share any questions, concerns, or recommendations you may have.

Sincerely,

A handwritten signature in blue ink that reads "Brant Luther".

Brant Luther  
*Stark County Auditor*



**Award for  
Outstanding  
Achievement in  
Popular Annual  
Financial Reporting**

**PRESENTED TO  
STARK COUNTY, OHIO**

**For the fiscal year ending  
December 31, 2002**



*Edward Harrison*  
President

*Jeffrey L. Esser*  
Executive Director

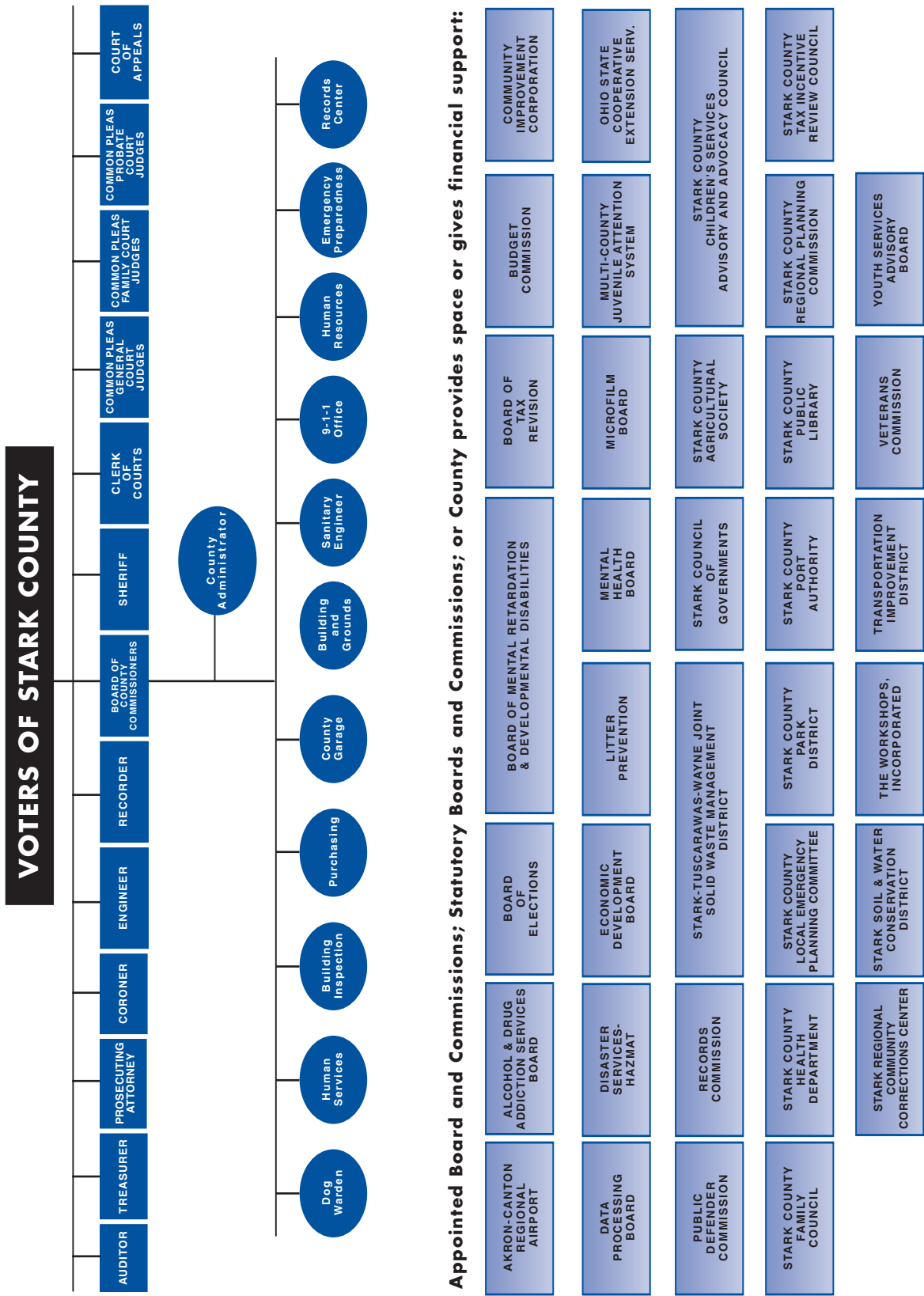
# County Property Tax Rates

The following table provides the amount of taxes on an owner occupied home with a market value of \$100,000. The full tax rate appearing in the table includes both inside (not voted) and voted levies for all subdivisions within the taxing district. The effective tax rate is the tax rate actually applied in calculating your tax liability. The effective tax rate is determined by the State Department of Taxation each year. In essence, the effective rate ensures that an individual's tax liability does not increase on voted levies as a result of appreciation in value due to economic conditions. The tax on a home with a \$100,000 value is a relatively simple calculation: take the \$100,000 appraised value times 3.5% to get the assessed value; then multiply the assessed value by the effective tax rate. This is the gross tax due. This gross tax is then reduced by 12½% which is the amount the state pays on behalf of each individual homeowner who resides in that home under the state rollback programs currently in effect.

TAXING DISTRICT NUMBER AND NAME	FULL TAX RATE	EFFECTIVE TAX RATE	TAX ON \$100,000 HOME	FULL TAX RATE	EFFECTIVE TAX RATE	TAX ON \$100,000 HOME
1 ALLIANCE CITY-ALLIANCE CSD	70.10	38.225809	\$ 1,173.73	44 PERRY TOWNSHIP-FAIRLESS LSD	70.55	47.674885 \$ 1,460.04
2 CANTON CITY-CANTON CSD	74.60	39.131669	1,198.41	45 PERRY TOWNSHIP-JACKSON LSD	68.65	46.974878 1,438.61
3 CANTON CITY-PLAIN LSD	72.70	40.439586	1,238.46	46 PERRY TOWNSHIP-MASSILLON CSD	73.45	55.303449 1,693.67
4 CANTON CITY-CANTON LSD	61.80	35.219510	1,078.60	47 PERRY TOWNSHIP-TUSLAW LSD	84.75	44.674873 1,368.17
5 MASSILLON CITY-TUSLAW LSD	78.20	39.985883	1,224.57	48 PIKE TOWNSHIP-SANDY VALLEY LSD	66.70	41.834548 1,281.18
6 MASSILLON CITY-MASSILLON CSD	68.40	52.114459	1,596.01	49 PIKE TOWNSHIP-CANTON LSD	68.30	38.767367 1,187.25
7 MASSILLON CITY-PERRY LSD	63.60	44.985876	1,377.69	50 PIKE TOWNSHIP-TUSCARAWAS VALLEY LSD	63.05	48.557853 1,487.08
8 MASSILLON CITY-JACKSON LSD	61.90	42.083888	1,288.88	51 PIKE TOWNSHIP-EAST SPARTA VILLAGE-SANDY VALLEY LSD	80.60	53.797582 1,647.55
9 MASSILLON CITY-FAIRLESS LSD	65.00	45.985895	1,347.07	52 PLAIN TOWNSHIP-PLAIN LSD	81.35	48.716288 1,491.94
10 BETHLEHEM TOWNSHIP-FAIRLESS LSD	67.80	45.933809	1,406.72	53 PLAIN TOWNSHIP-CANTON LSD	69.85	42.896212 1,313.70
11 BETHLEHEM TOWNSHIP-TUSCARAWAS VALLEY LSD	59.95	47.483797	1,454.19	54 PLAIN TOWNSHIP-JACKSON LSD	70.55	50.436703 1,544.62
12 BETHLEHEM TOWNSHIP-NAVARRE VILLAGE-FAIRLESS LSD	64.00	43.548746	1,333.68	55 PLAIN TOWNSHIP-NORTH CANTON CSD	89.65	49.157681 1,505.45
13 CANTON TOWNSHIP-CANTON LSD	66.30	39.344005	1,204.91	56 PLAIN TOWNSHIP-NORTH CANTON CITY-NORTH CANTON CSD	84.00	41.875986 1,282.45
14 CANTON TOWNSHIP-CANTON CSD	79.30	42.967426	1,315.88	57 PLAIN TOWNSHIP-NORTH CANTON CITY-JACKSON LSD	64.40	42.655008 1,306.31
15 CANTON TOWNSHIP-MEYERS LAKE VILLAGE-CANTON CSD	80.10	43.767426	1,340.38	58 PLAIN TOWNSHIP-NORTH CANTON CITY-PLAIN LSD	75.20	40.934593 1,253.62
16 JACKSON TOWNSHIP-JACKSON LSD	74.65	49.958117	1,529.97	59 PLAIN TOWNSHIP-CANTON CSD	82.85	46.519633 1,424.66
17 JACKSON TOWNSHIP-PLAIN LSD	85.45	48.237702	1,477.28	60 PLAIN TOWNSHIP-MEYERS LAKE VILLAGE-CANTON CSD	74.10	38.631669 1,183.09
18 JACKSON TOWNSHIP-HILLS & DALES VILLAGE-PLAIN LSD	96.10	59.451690	1,820.71	61 SANDY TOWNSHIP-SANDY VALLEY LSD	63.40	41.462233 1,269.78
19 LAKE TOWNSHIP-LAKE LSD	83.10	46.062512	1,410.66	62 SANDY TOWNSHIP-CANTON LSD	65.00	38.395052 1,175.85
20 LAKE TOWNSHIP-NORTH CANTON CSD	88.00	45.582292	1,395.96	63 SANDY TOWNSHIP-OSNABURG LSD	76.00	41.549223 1,272.44
21 LAKE TOWNSHIP-PLAIN LSD	79.70	45.140899	1,382.44	64 SANDY TOWNSHIP-BROWN LSD	59.40	42.213245 1,292.78
22 LAKE TOWNSHIP-UNIONTOWN POLICE DISTRICT-LAKE LSD	91.10	50.478136	1,545.89	65 SANDY TOWNSHIP-MAGNOLIA VILLAGE-SANDY VALLEY LSD	80.10	53.445997 1,636.78
23 LAKE TOWNSHIP-HARTVILLE VILLAGE-LAKE LSD	80.35	45.437702	1,391.53	66 SANDY TOWNSHIP-WAYNESBURG VILLAGE-SANDY VALLEY LSD	82.60	56.043381 1,716.33
24 LAWRENCE TOWNSHIP-TUSLAW LSD	88.80	47.963951	1,468.90	67 SUGARCREEK TOWNSHIP-FAIRLESS LSD	69.50	46.193179 1,414.67
25 LAWRENCE TOWNSHIP-JACKSON LSD	72.70	50.263956	1,539.33	68 SUGARCREEK TOWNSHIP-SOUTHEAST LSD	69.90	42.002380 1,286.32
26 LAWRENCE TOWNSHIP-NORTHWEST LSD	88.60	54.888979	1,680.97	69 SUGARCREEK TOWNSHIP-BEACH CITY VILLAGE-FAIRLESS LSD	76.00	52.023617 1,593.22
27 LAWRENCE TOWNSHIP-CANAL FULTON VILLAGE-NORTHWEST LSD	79.90	48.901054	1,497.59	70 SUGARCREEK TOWNSHIP-BREWSTER VILLAGE-FAIRLESS LSD	68.00	45.240758 1,385.50
28 LEXINGTON TOWNSHIP-MARLINGTON LSD	79.00	44.241376	1,354.89	71 SUGARCREEK TOWNSHIP-WILMOT VILLAGE-FAIRLESS LSD	64.00	43.548746 1,333.68
29 LEXINGTON TOWNSHIP-ALLIANCE CSD	76.20	42.674565	1,306.91	72 TUSCARAWAS TOWNSHIP-TUSLAW LSD	80.70	41.706834 1,277.27
30 LEXINGTON TOWNSHIP-LIMAVILLE VILLAGE-MARLINGTON LSD	82.00	47.403977	1,451.75	73 TUSCARAWAS TOWNSHIP-FAIRLESS LSD	66.50	44.706846 1,369.15
31 MARLBORO TOWNSHIP-MARLINGTON LSD	78.65	44.771110	1,371.30	74 TUSCARAWAS TOWNSHIP-MASSILLON CSD	69.40	52.335410 1,602.77
32 MARLBORO TOWNSHIP-LAKE LSD	82.85	47.734427	1,461.87	75 WASHINGTON TOWNSHIP-MARLINGTON LSD	73.90	40.394308 1,237.08
33 NIMSHILLEN TOWNSHIP-LOUISVILLE CSD	77.90	44.853410	1,373.64	76 WASHINGTON TOWNSHIP-ALLIANCE CSD	71.10	38.827497 1,189.09
34 NIMSHILLEN TOWNSHIP-MARLINGTON LSD	76.90	42.382232	1,297.96	77 ALLIANCE CITY-MARLINGTON LSD	70.90	37.892620 1,160.46
35 NIMSHILLEN TOWNSHIP-PLAIN LSD	77.70	44.417936	1,360.30	78 PARIS TOWNSHIP-BROWN LSD	58.70	40.531419 1,241.27
36 LOUISVILLE CITY-LOUISVILLE CSD	72.70	41.167798	1,260.64	79 WASHINGTON TOWNSHIP-LOUISVILLE CSD	74.90	42.865486 1,312.76
37 OSNABURG TOWNSHIP-OSNABURG LSD	77.10	42.68927	1,307.29	80 WASHINGTON TOWNSHIP-MINERVA LSD	64.70	48.250428 1,477.67
38 OSNABURG TOWNSHIP-CANTON LSD	66.10	39.532756	1,210.69	81 PERRY TOWNSHIP-NAVARRE VILLAGE-PERRY LSD	70.75	50.274866 1,539.67
39 OSNABURG TOWNSHIP-MINERVA LSD	67.60	51.173248	1,567.18	82 CANTON CITY-LOUISVILLE CSD	73.70	41.675060 1,276.30
40 OSNABURG TOWNSHIP-EAST CANTON VILLAGE-OSNABURG LSD	77.40	42.986927	1,316.47	83 CANTON TOWNSHIP-CANTON CITY-CANTON LSD	67.30	39.855267 1,220.57
41 PARIS TOWNSHIP-MINERVA LSD	65.80	48.35718	1,480.83	84 PLAIN TOWNSHIP-CANTON CITY-PLAIN LSD	72.70	40.439586 1,238.46
42 PARIS TOWNSHIP-MINERVA VILLAGE-MINERVA LSD	68.00	49.869254	1,527.25	85 WASHINGTON TOWNSHIP-ALLIANCE CITY-MARLINGTON LSD	73.90	40.394308 1,237.08
43 PERRY TOWNSHIP-PERRY LSD	70.75	50.274866	1,539.67			



# Stark County Government Organizational Chart



## Stark Trax - A GIS Inventory of All House Numbers and Streets in Stark County

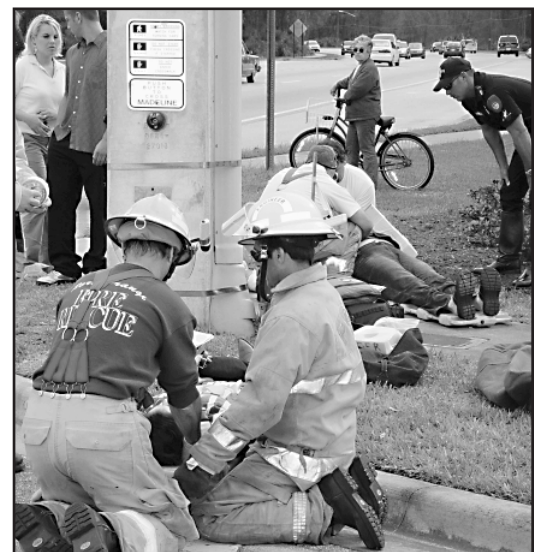
In 2003 the Stark County Auditor's Geographic Information System (GIS) Department made great progress as a complete inventory of all addresses and streets was developed in a GIS format. This project, nicknamed 'STARK TRAX', was completed by physically driving every street in the county with special vans equipped with Global Positioning System (GPS) equipment. Latitude and longitude coordinates were collected at each structure and the address was entered as an attribute to this location. Prior to this project, a complete inventory of all the roads and addresses had never been compiled for Stark County. The STARK TRAX data will assist the Auditor in locating properties for appraisal purposes.



The benefits of the STARK TRAX program extend into many areas of state, county, and local government. The Ohio Department of Transportation (ODOT) is interested in acquiring the database for use in updating the State's road inventory. The County Engineer intends to use the data to improve road condition monitoring, pavement planning, and sign and bridge inventories. The Stark Area Regional Transit Authority (SARTA) and the school districts intend to use the data in their bus routing software. Cities, villages, and townships will use the data for zoning, planning, public safety, and many other local government functions.

Perhaps the most exciting development is the ability for the STARK TRAX data to be available to the Emergency 9-1-1 office and the affiliated dispatch centers throughout the county. Specialized software in the dispatch centers locates incoming E911 calls on the GIS map and provides driving directions to the location from anywhere in the county. The STARK TRAX data will allow the future mapping of E911 calls that originate from cellular phones, something that is only possible in a handful of counties around the country. Quickly locating the origin of an E911 call can shave off precious minutes of response time.

STARK TRAX will make a 'behind the scenes' improvement in many of the government services provided to the citizens of Stark County. Auditor Brant Luther is pleased to be able to positively impact so many areas with the GIS project.



# Development & Trends

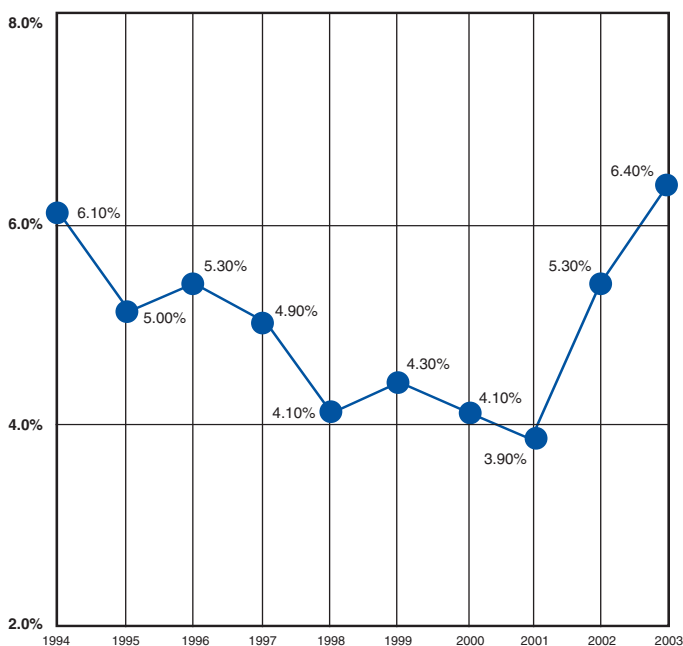
The County, which is located in the Northeastern section of Ohio, was established in 1808 and covers an area of 567 square miles and includes 17 townships, 13 villages, and 6 cities, the largest of which is the City of Canton, the County Seat, and the eighth largest city in the State. It is strategically located in proximity to all modes of transportation including truck, rail-road, and air. Because of this, many businesses have chosen to make Stark County their home.

The Canton/Stark County area offers many of the amenities and activities of a big city, with the advantages of small-city living. The area's low cost of living makes it an appealing place for businesses and employees. As a matter of fact, many people who work outside of the county are settling here because of the quality schools, economical prices, and abundant housing. In fact, the area's low prices and steady growth has led Stark County to claim a spot among the top five in the region for home price appreciation. The area is also in the top third of metropolitan areas nationwide, according to ratings received for its facilities (health care, education, recreation, transportation, and the arts), and indicators (crime, costs of living and jobs).

Interstate 77 links Stark County with the national interstate highway network, providing easy access to all the major markets in the United States and Canada. In addition, freight and passenger services are readily available through three major carriers and a regional airport which provides commercial air service for nationwide travel, including direct flights to Chicago and Washington D.C. Neomodal, an ultramodern 28 acre rail/highway transfer facility, located in the county, transports products consistently and efficiently to both domestic and international locations. Neomodal provides convenient 24 hours access to Stark's three railroads.

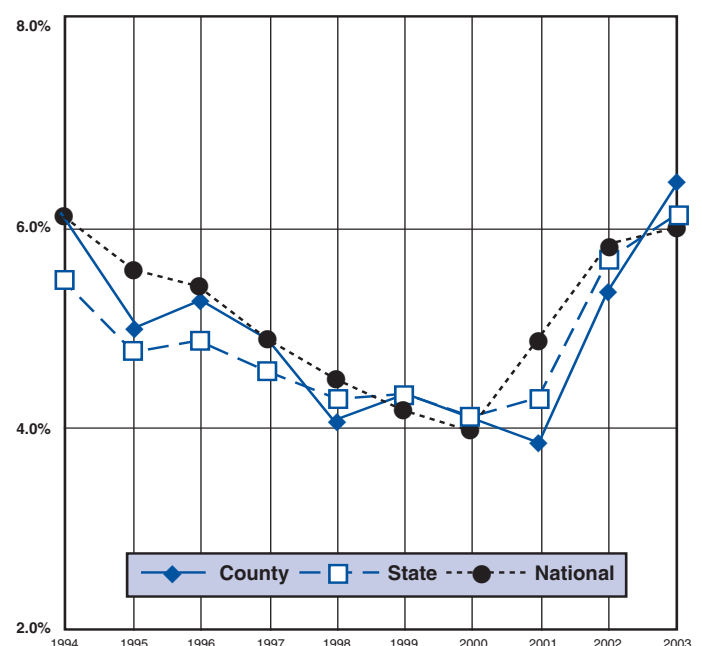
*Continued on page 7*

## Average Unemployment Percentage Rates



*Source: U.S Department of Labor,  
Bureau of Labor Statistics*

## National, State & County Average Unemployment Rates

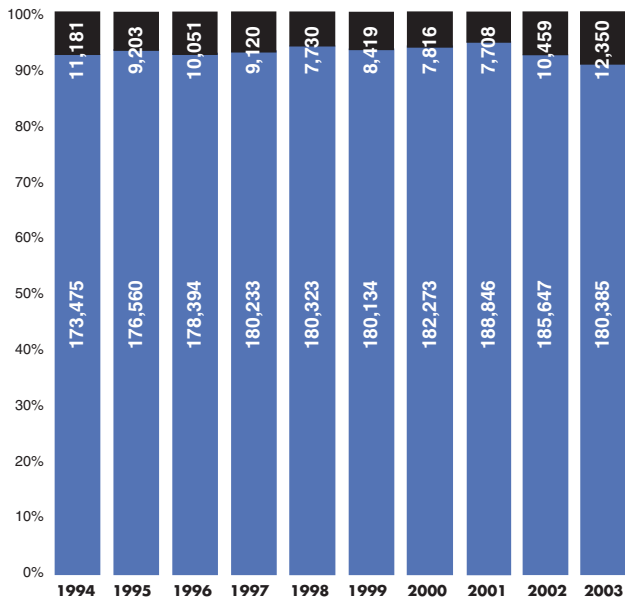


*Source: U.S Department of Labor,  
Bureau of Labor Statistics*



# Development & Trends

## Employed vs. Unemployed



Source: U.S Department of Labor,  
Bureau of Labor Statistics

## Top Ten Employers Stark County, Ohio

### Largest Employers

### Employees

The Timken Company	4,747
Aultman Health Foundation	4,600
County of Stark	2,803
Mercy Medical Center	2,599
Maytag Corporation (Hoover Co. Operations)	2,098
Canton City Board of Education	1,750
GE Capital	1,100
Workshops, Inc.	1,036
Fisher Foods Marketing, Inc.	1,030
Freshmark, Inc.	957

Source: Stark County Development Board,  
Ohio Department of Development, Employers

Continued from page 6

Stark County's economy, fueled by a strong labor force and the development of new and existing business, has experienced healthy growth and expansion. According to the Business Outlook Survey and other economic indicators, the economy in the Stark County area will continue to prosper.

The increasing emphasis of the local economy on the non-manufacturing sector is reflected in the growing list of major employers. Several manufacturing companies remain among the largest employers, but now there are also numerous large service industry employers in the County.

A major asset of the Stark County area is its labor force committed to high quality and productivity. Stark County has been a successful location for business since the mid-nineteenth century. The area has produced generations of well-educated and diverse workers which reflect the broad base of the areas' economic mix.

Stark County has a rich tradition in education, offering educational opportunities to fit every need. The County area is home to 17 public school districts, educating over 65,000 students each year. There are also 29 parochial and private schools in the area. All high schools in the Stark County area offer vocational and college prep tracks.

Beginning in the mid-1990's, Stark County's relative wealth measured by the Woods and Poole Wealth Index increased steadily from 91.50 to 93.75. Projections beyond the year 2005 show more rapid growth in wealth in Stark County than in the United States.

# Striving for Continuous Improvement

## Current Projects

The “Clock Tower Project” which was approved in 1998 with an approximate budget of \$1 million was completed. This involved the cleaning and restoration of the clock tower and the “Trumpeters of Justice” on the County Courthouse.

The Stark County Data Center continues to rewrite all mainframe applications in Oracle. Eleven modules have already been completed with 50 additional modules scheduled to be completed in Phase I. The analysis phase of the remaining 35 client server applications will begin once Phase I has been completed.

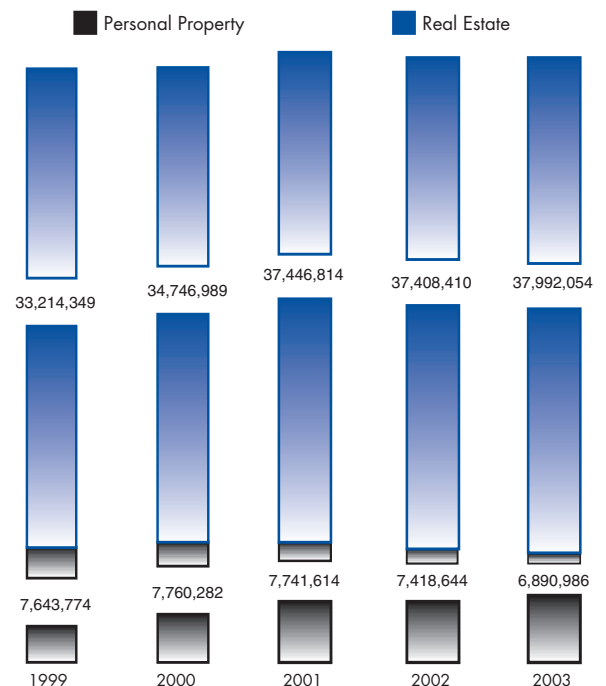
Phase I of the Stark County Financial System will go live December 1, 2004 for Beginning Appropriations and Requisitions. The system enables all Purchasing and Expenditures to be processed through an electronic workflow procedure with electronic approval routing and signatures, thereby reducing the amount of process time.

In 2003, the Geographical Information System (GIS) Department made significant progress on a number of projects. The triennial aerial photography update was completed in April, while the release of the new Stark County Auditors website occurred in November, featuring 24 hour available GIS mapping, sales search, transfer history, and property record card generation. The development of the parcel layer of the GIS continues with the completion of Lake Twp., Plain Twp., Jackson Twp., and most of northern Canton City. Supporting the parcel layer creation, the Section Corner Program also made significant advancements completing the remonumenting and GPS coordinate collection for Perry Twp., Canton Twp., and half of Nimishillen Twp.. Special projects of note included the development of a Continuously Operating Reference Station (CORS) GPS network for use by surveyors and Mappers, as well as the completion of the point address and road centerline GIS inventory (a.k.a. STARK TRAX).

## Assessed Taxable Property Values

Years	Real Estate	Personal Property
2003	\$5,637,815,270	\$733,462,000
2002	5,541,482,220	849,140,358
2001	5,547,366,130	895,970,175
2000	4,820,149,680	830,240,358
1999	4,751,307,780	829,547,997
1998	4,619,118,500	795,593,469
1997	3,982,966,770	756,978,265
1996	3,886,204,910	711,869,370
1995	3,853,504,660	677,088,809
1994	3,541,129,600	656,544,314

## Property Tax Collections



# Striving for Continuous Improvement

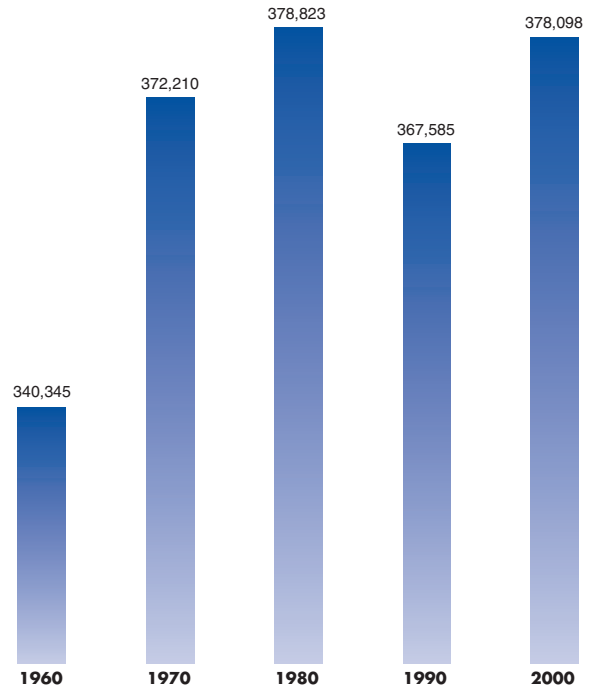
## Principal Property Tax Payers

### Taxpayers

### Assessed Valuation

The Timken Company	\$140,765,040
Ohio Power	105,106,240
Ohio Bell Telephone	58,182,870
Maytag Corporation (Hoover Co. Operations)	41,238,450
Ohio Edison	31,643,940
Consumers Ohio Water Company	24,741,910
East Ohio Gas	19,989,540
Republic Engineered Products	18,655,670
Stark Commons Ltd.	18,302,050
Marathon Ashland Petroleum LLC	14,711,430

## Population



## For The Future

A “jail space needs study”, begun in 2000, was completed in 2001. Plans are underway to design and construct a \$17 million intake and release building to replace the current inadequate intake and release area. The planned facility will include additional beds for short-term prisoner housing and the design was completed during 2003 with construction in 2004.

The Stark County Website will be redesigned in a more user friendly format. Citizens will be able to locate their desired agency more easily through the county’s home page. Information through online searches and necessary forms can be obtained online instead of requesting the information from a specific agency.

The Stark County Data Center, in collaboration with the Stark County Treasurer, will redesign the format of the tax bills so they can be printed on a laser printer. With this new format, the treasurer will be able to provide more information on the bills to the county taxpayers. The Stark County Data Center will also continue its focus of rewriting all its current applications in Oracle.

# Financial Activity Statement

## Summary

The Financial Activity Statement, known in accounting terms as the "Income Statement", is designed to provide record of the money received and spent during the year. Explanations of specific Resources and Services are shown in the following pages.

*The statement is presented on a non-GAAP basis. Copies of GAAP basis reports can be found in the County's Comprehensive Annual Financial Report and can be obtained from the Stark County Auditor's Office.*

## Stark County 2003 Financial Activity Statement

### Resources Taken In

	2002	2003
Taxes	\$ 43,182,000	\$ 47,270,000
Charges for Services	22,174,000	23,757,000
Licenses & Permits	66,000	73,000
Fines & Forfeitures	645,000	881,000
Intergovernmental Revenue	128,945,000	125,044,000
Special Assessments	501,000	442,000
Water & Sewer Revenues	19,183,000	23,530,000
Health Ins./Workers' Comp Revenue	6,122,000	6,203,000
Investment Income	4,095,000	1,979,000
Other	4,709,000	4,782,000
Total Revenue & Resources	<u>\$229,622,000</u>	<u>\$233,961,000</u>

### Services Provided

Legislative & Executive	\$16,240,000	\$16,802,000
Judicial	12,898,000	12,573,000
Public Safety	19,811,000	19,433,000
Public Works	16,982,000	16,496,000
Health	65,174,000	65,889,000
Human Services	64,135,000	64,615,000
Capital Outlay	8,331,000	5,961,000
Intergovernmental	10,185,000	8,767,000
Interest Expense	2,745,000	2,408,000
Water & Sewer Expenses	15,022,000	14,729,000
Health Ins./Workers' Comp Expenses	9,146,000	10,050,000
Other Expenses	943,000	1,016,000
Total Expenditure & Services	<u>\$241,612,000</u>	<u>\$238,739,000</u>

### Revenues & Resources

Under		
Expenditures and Services	<u>\$11,990,000</u>	<u>\$4,778,000</u>

## Resources Taken In

Resources taken in are the amounts which the County receives from a variety of different sources in order to pay for the Services it provides.

**Taxes** are resources which include Sales Tax, Real Estate Tax, Personal Property Tax and a variety of smaller taxes.

**Charges for Services** are the combined resources of various County departments and agencies for fees paid to them by the public such as court cost and fees for recording deeds and transferring property.

**Licenses & Permits** are the revenues derived from the selling of vendor licenses, dog licenses, and other items.

**Fines and Forfeitures** are the resources derived from fines levied in the Courts and the monies received from a variety of forfeitures, including drug arrests and seized property.

**Intergovernmental Revenues** are the combined resources received from grants and from pass-through monies administered by the State of Ohio and Federal Government.

**Special Assessments** are amounts levied on real estate tax bills by the County and other local governments for providing improvements such as ditches, water and sewer service, curbs and lighting.

**Water & Sewer Revenues** are the combined resources charged to customers by the Environmental Services Department.

**Health Insurance and Workers' Compensation Revenue** are charges made to all County Offices and Agencies in order to provide these coverages to employees.

**Investment Income** is the earnings of the County Treasurer's investments.

*Note 1: Taxes increased due to the passage of a one-half percent sales tax effective July 1, 2003.*

*Note 2: Water & Sewer Revenues increased due to contributions of capital in the form of sewer lines from private developers.*

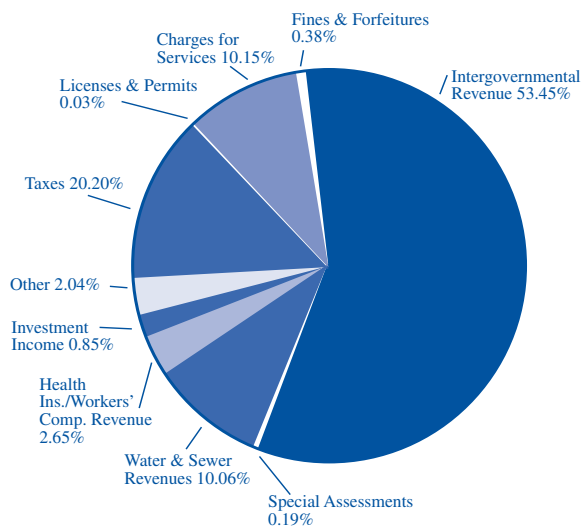
*Note 3: Investment earnings decreased due to significant decreases in interest rate.*

*Note 4: Capital outlay decreased mostly as a result of several large projects incurring a majority of their expenditures in 2002.*

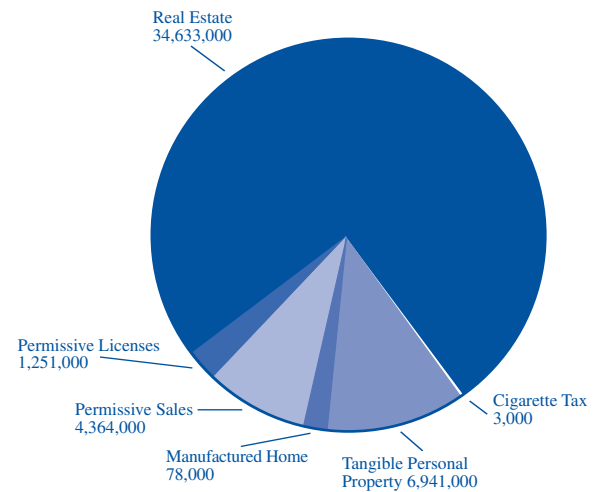
# Financial Activity Statement

## Resources Taken In • Services Provided

### Resources Taken In



### Taxes Further Broken Down



### Services Provided

Services Provided are the amounts spent in order to provide services to citizens.

#### Legislative and Executive

expenditures are the expenses incurred for administrative offices including the Commissioners, Auditor, Treasurer, Prosecutor, and Recorder.

#### Judicial

expenditures reflect the costs of administering justice through the Stark County Courts, which include the Courts of Common Pleas, Juvenile, and Domestic Relations.

#### Public Safety

expenditures reflect the costs of the Sheriff, Coroner, and Probation Departments.

#### Public Works

expenditures reflect the costs incurred to maintain County roads and bridges.

#### Economic Development

expenditures reflect the work that is done to stimulate the economic development for Stark County.

#### Health

expenditures are those services to maintain public health.

#### Human Services

expenditures relate to the cost of the Human Services Department, the Board of Mental Retardation/Development Disabilities, and Children Services Board.

#### Conservation and Recreation

expenditures are costs incurred to maintain the County parks and for conserving the beauty of County lands.

#### Intergovernmental

expenditures are monies which are passed through the County government to other governments, including the Transportation Improvement District.

#### Debt Services

expenditures relate to the costs of paying interest and principal on County debt.

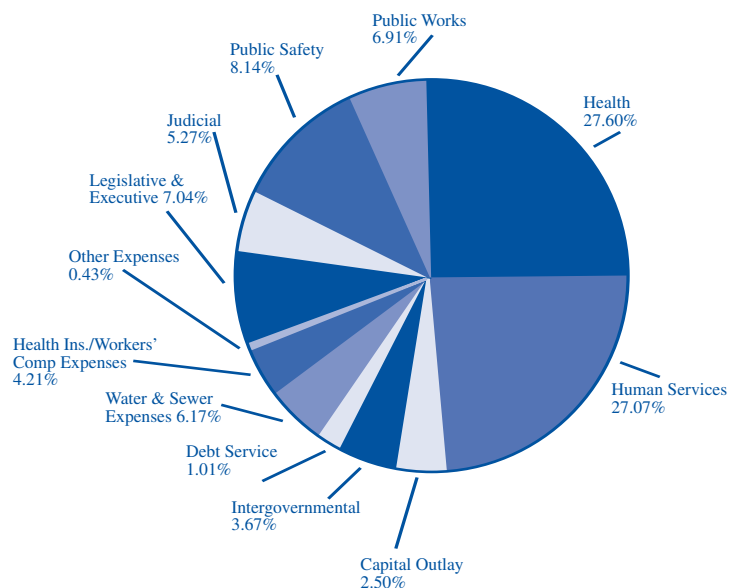
#### Water & Sewer

expenses are the combined costs to operate the County's Environmental Services unit.

#### Health Insurance and Workers' Compensation

expenditures are the costs to provide insurance coverage for medical and work-related accidents to the employees of the County.

### Services Provided





# Financial Position Statement

## Summary

The Financial Position Statement, known in accounting terms as the “Statement of Net Assets”, is designed to provide a picture of the County’s Financial Position as of the end of the year. Explanations of specific accounts are as follows by where they appear in the financial position statement:

## Stark County 2003 Financial Position Statement

### Financial Benefits

	2002	2003
Cash	\$ 35,000,000	\$ 24,000,000
Investments	59,000,000	62,000,000
Receivables	108,000,000	116,000,000
Property & Equipment	153,000,000	172,000,000
Other Assets	2,000,000	0
Total Financial Benefits	<u>\$357,000,000</u>	<u>\$374,000,000</u>

### Financial Burdens

Amount Owed to Employees and Vendors	\$ 17,000,000	\$ 14,000,000
Short-Term Debt	2,000,000	7,000,000
Long-Term Debt	20,000,000	20,000,000
Other Liabilities	72,000,000	81,000,000
Total Financial Liabilities	<u>\$111,000,000</u>	<u>\$122,000,000</u>

### Total Financial Benefits Over Financial Burdens

	<u>\$246,000,000</u>	<u>\$252,000,000</u>
--	----------------------	----------------------

*Note 1: Most of the increase in assets was due to the completion and capitalization of several road, bridge, sanitary sewer and storm sewer projects.*

*Note 2: The increase in liabilities was mainly attributable to an increase in deferred revenue related to an increase in property taxes receivable in the mental retardation and developmental disabilities fund.*

## Benefits over Burdens

This amount represents the difference between the financial assets of the County and the liabilities which it must pay. The amount provides the net worth of the County.

*Readers of the Financial Position Statement should keep in mind that the statement is presented on a non-GAAP basis, and those desiring to review GAAP basis reports should refer to the County’s Comprehensive Annual Financial Report for 2003.*

## Benefits

**Cash** is the amount of physical cash held by the County in checking accounts and on hand for purposes of paying expenses.

**Investments** are made up of the funds not needed to be held to pay expenses, so the Treasurer invests these funds in a variety of different types of accounts. This allows the County to earn interest on its surplus cash.

**Receivables** represent the amounts which are owed to the County and which are expected to be paid to the County over the course of the next twelve months.

**Property & Equipment** represent the furniture, equipment, vehicles, land, buildings, and water and sewer plants and mains which provide for an economic benefit of greater than one year.

## Burdens

**Amounts Owed to Employees and Vendors** are those items which the County owes to individuals and companies who supply a service or good, and the expected payment is to be made within twelve months.

**Short-Term Debt** represents amounts borrowed by the County which must be repaid within one year.

**Long-Term Debt** represents the amount of bonds which the County has issued and still owes. Bonds do not have to be paid off in one year, rather the County makes monthly or yearly debt payments on these amounts.

**Other Liabilities** are those items other than Amounts Owed to Employees and Vendors, as well as Short-Term and Long-Term Debt. Examples would be Amounts Owed to other Governments and other funds.

# Receivables and Summary of Debt Instruments & Analysis

➤ This summary provides an analysis of the different types of receivables carried by the County.

RECEIVABLES	FAIR VALUE
Accrued Interest Receivables	\$432,813
Accounts Receivable	2,791,584
Intergovernmental Receivable	38,697,782
Property Tax Receivable	56,885,833
Special Assessments Receivable	12,040,980
Loans Receivable	1,674,733
<b>Total Receivables</b>	<b>\$112,523,725</b>

➤ Special Assessments  
Special Assessment Bonds are issued to pay for improvements benefitting property owners, and the owners pay the County over twenty years.

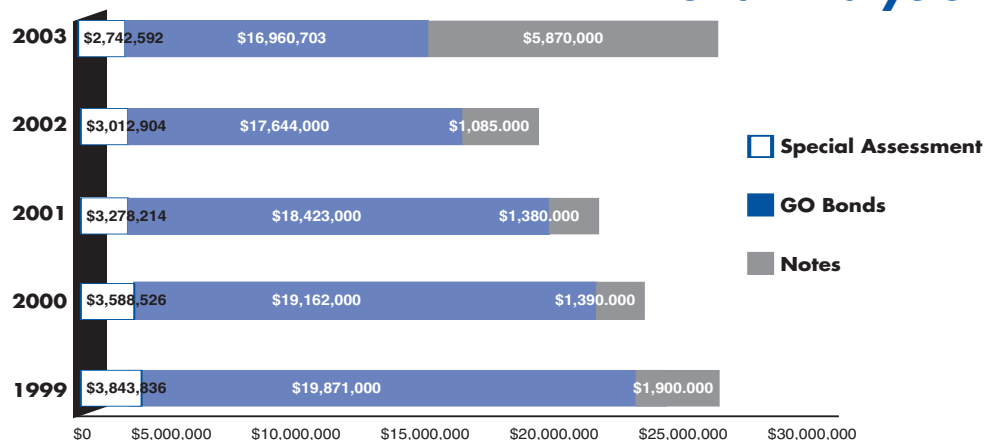
General Obligation  
General Obligation Bonds are long-term debt instruments which are repaid from the County's general revenue sources.

Short-Term Notes  
Bond Anticipation Notes are instruments due in one year or less are issued to raise money for projects of the County. These notes are usually turned into bonds after a short period of time.

## Summary of Debt Instruments

	Balance at 1-01-03	New Money (ADDS)	Paid Off (DELETES)	Balance at 12-31-03
<b>Special Assessment</b>	\$ 3,012,904	\$ 0	\$ 270,312	\$ 2,742,592
<b>General Obligation Bonds</b>	\$17,644,000	\$13,490,703	\$14,174,000	\$16,960,703
<b>Short-Term Notes</b>	\$ 1,085,000	\$5,870,000	\$1,085,000	\$ 5,870,000
<b>Total Debt</b>	\$21,741,904	\$19,360,703	\$15,529,312	\$25,573,295

## Debt Outstanding Trend Analysis



# Elected Officials

## Stark County, Ohio December 31, 2003

**County Commissioners:**

[www.commissioners.co.stark.oh.us](http://www.commissioners.co.stark.oh.us)

Gayle A. Jackson  
Richard S. Regula  
Jane Vignos

(330) 451-7371

**County Auditor:**

[www.auditor.co.stark.oh.us](http://www.auditor.co.stark.oh.us)

Brant Luther

(330) 451-7357

**County Coroner:**

[www.coroner.co.stark.oh.us](http://www.coroner.co.stark.oh.us)

Dr. James R. Pritchard

(330) 837-9299

**County Engineer:**

[www.engineer.co.stark.oh.us](http://www.engineer.co.stark.oh.us)

Michael J. Rehfus

(330) 477-6781

**County Prosecutor:**

[www.prosecutor.co.stark.oh.us](http://www.prosecutor.co.stark.oh.us)

John D. Ferrero

(330) 451-7897

**County Recorder:**

[www.recorder.co.stark.oh.us](http://www.recorder.co.stark.oh.us)

Rick Campbell

(330) 451-7443

**County Sheriff:**

[www.sheriff.co.stark.oh.us](http://www.sheriff.co.stark.oh.us)

Timothy A. Swanson

(330) 430-3800

**County Treasurer:**

[www.treasurer.co.stark.oh.us](http://www.treasurer.co.stark.oh.us)  
[www.starktaxes.com](http://www.starktaxes.com)

Gary D. Zeigler

(330) 451-7814

**Clerk of Courts:**

[www.starkclerk.org](http://www.starkclerk.org)

Phil G. Giavasis

(330) 451-7812

**Common Pleas Judges:**

[www.cpgendiv.co.stark.oh.us](http://www.cpgendiv.co.stark.oh.us)

Charles E. Brown, Jr.  
John G. Haas  
Sara E. Lioi  
Richard D. Reinbold, Jr.  
V. Lee Sinclair, Jr.

(330) 451-7931

**Family Court Judges:**

[www.cpdmjuvdiv.co.stark.oh.us](http://www.cpdmjuvdiv.co.stark.oh.us)

John R. Hoffman  
Jim D. James  
David E. Stucki

(330) 451-7415

**Probate Court Judge:**

[www.probate.co.stark.oh.us](http://www.probate.co.stark.oh.us)

Dixilene N. Park

(330) 451-7755

**Ohio Court of Appeals  
Fifth Appellate District:**

[www.fifthdist.org](http://www.fifthdist.org)

John F. Boggins  
Julie A. Edwards  
Sheila G. Farmer  
W. Scott Gwin  
William B. Hoffman  
John W. Wise

(330) 451-7765